



To: City/Town/District Collectors
From: Anthony A. Rassias, Deputy Director of Accounts
Date: July, 2015

This letter sets forth the annual reporting requirements of Collectors to the Bureau of Accounts and includes other matters.

I. New or Modified information from last year's letter

- ERIP – The State's Early Retirement Incentive Program

At the close of business on June 30, the Bureau of Accounts lost the permanent services of 7 colleagues, both supervisors and staff, who together had over 200 years of service to the Bureau, the Commonwealth's cities, towns and districts and to the Commonwealth's taxpayers. Their jobs were well done and the Bureau wishes them all the best in their retirement.

As you can imagine, this loss of personnel will undoubtedly impact Bureau operations for the near future. The State House Notes Program staff, however, was not impacted and the Program will continue as usual.

- DLS Bulletin [2015 – 05B](#) explains the law that applies to property tax payments, or abatement or exemption applications, when their statutory due dates fall on a day city or town offices are ordinarily closed for municipal business (Saturday, Sunday or legal holiday) or unexpectedly closed for business due to a weather or public safety emergency.

II. Continued Reminders from last year's letter

- Gateway Reports - The Schedule of Outstanding Receivables is now available to special purpose and regional school districts on Gateway.

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- Chapter 139 of 2012, § 84 adds a new sub-section (e) to G.L. c. 60, § 3A regarding E-billing. Collectors may now establish voluntary e-billing programs for motor vehicle, boat or farm animal excises, betterments and special assessments or any tax committed to them by the assessors. Previously, the statute allowed voluntary E-billing programs for just real and personal property taxes. See DLS IGRs [13-208](#) and [13-209](#) for details.
- Monthly State Aid Distribution and Use of Additional Funds - For FY2016, the Division of Local Services will continue to distribute monthly State aid as it did in FY2015.

Schedule of Outstanding Receivables

This schedule as of June 30, 2015 must be completed by a city, town or special purpose district Treasurer and returned to the Accountant/Auditor who will forward it with additional documentation for free cash certification to the Bureau.

This schedule compares the detailed listings of the Collector, Treasurer or department head with the balance of certain outstanding receivables of the Accountant/Auditor.

On Gateway, the schedule is found under Misc. Forms, Outstanding Receivables. If you have any problems with submission on Gateway, please contact Gerry Cole of the Bureau's Public Finance Section at 617-626-4110 or by E-mail to coleg@dor.state.ma.us.

This schedule does not apply to regional school districts.

Compensating Balance Analysis

This report as of June 30, 2015 must be completed and returned to the Bureau by September 30, 2015 only if your city, town or district had a compensating balance account in FY2015. Please send to the Bureau a copy of any new agreement for FY2016, even if you do not have to complete the worksheet.

If you have any questions regarding your account, please contact your bank. If you have any questions regarding the completion of the worksheet, please contact Gerry Cole at the telephone number or E-mail address shown above.

Affidavit as to Time of Sending Tax Bills

Please keep one completed copy and file another with the city or town Clerk. Do not send a copy of this document to the Bureau of Accounts unless requested by the Director.

Forms

Additional forms are available on our web site at www.Mass.gov/dls.

Mailing Address, Fax and E-mail Address

Compensating balance information may be should be mailed, faxed or e-mailed to:

Public Finance Section
Bureau of Accounts
P.O. Box 9569
Boston, Mass. 02114-9569

Fax: 617-626-3916

E-mail: coleg@dor.state.ma.us.

If you have any questions with regard to any item found in this letter, please do not hesitate to contact the Bureau.